IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.119 OF 2005

The Commissioner of Central Excise ..Appellant.

V/s.

M/s.Roshanlal Gupta & Sons ..Respondent.

Mr.R.V.Desai, senior advocate with Mrs.S.V.Bharucha for appellant.

None for respondent.

CORAM : Dr.S.RADHAKRISHNAN & J.P.DEVADHAR, JJ.

DATED : 22ND FEBRUARY, 2006.

P.C. :-

Heard the learned counsel for the appellant and respondent. The learned counsel for appellant fairly states that in view of the amendment to the rule and as the rule stood at the relevant time, the duty demand, therefore, cannot be sustained. There is no substantial question of law involved. Hence appeal stands dismissed in limine with no order as to costs.

(Dr.S.RADHAKRISHNAN,J.)

(J. P. DEVADHAR, J.)